

Exhibit F

December 10, 2007

The Official Committee of Unsecured Creditors (the “Committee”) in the chapter 11 cases of Delphi Corporation (“Delphi”) and certain of its affiliates (collectively, the “Debtors”) is providing this letter to all holders of General Unsecured Claims against the Debtors to provide information relating to the Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession (the “Plan”).¹ The Committee is providing this letter to help all unsecured creditors understand the Plan, including the proposed treatment of unsecured claims. The Committee therefore **strongly** recommends you read this letter carefully before you vote.

The Committee supports the Plan because it believes that the Plan represents the best transaction reasonably available at this time. Accordingly, the Committee recommends that you vote in favor of the Plan. While it is possible that a better transaction may be available in the future, the Committee believes that the potential risks of delay outweigh the potential benefits that might be achieved. However, before you vote on the Plan, there are a number of things you should understand; and you should consider your vote carefully.

Under the Plan you will not be receiving a check, or any cash at all, but instead will be receiving stock and the right to purchase more stock.

1. Approximately 77.3% of your recovery will come in the form of common stock of Reorganized Delphi. While the Plan assumes that such stock is worth \$59.61 per share (the “Plan Value”), there is no guaranty that the stock will in fact trade at that value.

2. Approximately 22.7% of your recovery will come in the form of the right (a “Stock Purchase Right”), for a limited period of time, to purchase additional shares of common stock of reorganized Delphi, at a price of \$38.39 per share (35.6% less than Plan Value). Each Stock Purchase Right allows you to purchase one (1) share of common stock of Reorganized Delphi for \$38.39. Because these Stock Purchase Rights represent a material portion of your recovery, it is important that you understand both the rights and the ways in which you may realize their value, if any. Therefore, please read the following two paragraphs very carefully.

3. There are two ways to realize the value of the Stock Purchase Rights: (a) exercise them (i.e., purchase more common stock) or (b) sell them. If you would like to exercise your Stock Purchase Rights and purchase common stock of reorganized Delphi, you should follow the instructions in the exercise form that you will receive following confirmation of the Plan. Alternately, the Stock Purchase Rights may be sold, if there are parties who wish to buy them. **If you wish to consider selling your Stock Purchase Rights, you should contact a securities broker promptly, even in advance of Plan confirmation.**

4. The rights to purchase common stock of reorganized Delphi will expire approximately twenty days after the Plan is confirmed. The exercise period for the Stock Purchase Rights will be twenty days. Because the forms pursuant to which you will be able to exercise the Stock Purchase Rights will be mailed at the commencement of the twenty day exercise period, when you receive those forms you will actually have fewer than twenty days remaining before the Stock Purchase Rights will expire. As a result, whether you decide to exercise or sell your Stock Purchase Rights, you should act **promptly** so that you may do so prior to their expiration.

¹ Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Plan.